

DEPARTMENT OF STATE REVENUE

DEPARTMENTAL NOTICE #20

JULY 1, 2005

MARION COUNTY LOCAL TAX INCREASES

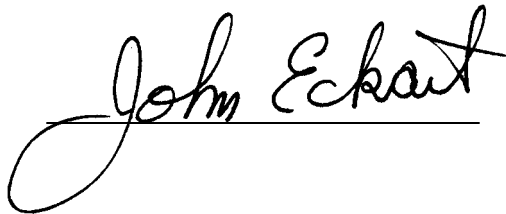
This document does not meet the definition of a “statement” required to be published in the Indiana Register under IC 4-22-2-7. The purpose of this Notice is to provide general information concerning the increase in the Marion County food and beverage tax, innkeepers’ tax, the admissions tax, and the supplemental auto rental excise tax that are effective on July 1, 2005.

Effective July 1, 2005, **the Marion County food and beverage tax rate is increased from one percent (1%) to two percent (2%).** The tax applies to any transaction in which food or beverage is furnished, prepared, or served for consumption at a place provided by a retail merchant, including served by a retail merchant off his premises, sold in a heated state, two or more ingredients combined by a retail merchant and sold as a single item, or food sold with eating utensils provided by the retail merchant.

Effective July 1, 2005, **the Marion County innkeepers’ tax rate is increased from six percent (6) to nine percent (9%).** The tax applies to the rental or furnishing for less than thirty days of any lodgings in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which lodgings are regularly furnished for consideration.

Effective July 1, 2005, **the Marion County admissions tax rate is increased from five percent (5%) to six percent (6%).** The tax applies to the admission price for any event held in a facility financed by the Capital Improvement Board or an event held in the new football stadium.

Effective July 1, 2005, **the Marion County supplemental auto rental excise tax is increased from two percent (2%) to four percent (4%).** The tax applies to the rental of passenger motor vehicles and trucks with a declared gross weight of less than 11,000 pounds.

A handwritten signature in black ink, reading "John Eckart", written over a horizontal line.

John Eckart
Commissioner